Government are also pleased to sanction a sum of Rs. 3,000 during the current year for the purchase of books relating to matters of administrative, political, judicial and economic importance and subject to financial considerations they will make an annual allotment for the purchase of similar books. A Committee consisting of the Inspector-General of Education, the Secretary to Government, Local and Legislative Departments, the Secretary to the Representative Assembly and the Legislative Council, and Messrs. G. Paramasiviah, M. Ramachandra Rao, B. Narasinga Rao and Mahomed Abbas Khan will draw up a list of books to be purchased for the library.

(*d*) *Travelling Allowances.*—The grant of travelling and halting allowances will continue to be regulated by the orders now in force.

(*e*) *Buildings.*—Government accept the opinion, that it is desirable to provide suitable buildings for the Legislative Council and the Representative Assembly. Plans and estimates for a Legislative Council Hall in the Public Offices at Bangalore and for the construction of a combined Representative Assembly Hall and Senate House at Mysore have already been approved by Government, but for want of funds, Government have not been able so far to proceed further in the matter.

They are of opinion that the provision of a Hall for the Legislative Council is not so urgent as that of a Hall for the Representative Assembly. They direct that the grants during the current year in the Public Works Department should be carefully examined and, if by slight adjustments, it is found possible to release about Rs. 50,000, the Government will be prepared to order the commencement of the work.

(*f*) *Supply of Government Publications.*—Government consider that the existing orders on the supply of Government publications to the Members of the Representative Assemby and the Legislative Council are satisfactory and need no change.

6. The Chief Secretary is requested to take steps for the equipment of the library as indicated in paragraph 5 (c) above.

7. The Secretary, Representative Assembly, is requested to suggest means for reducing the expenditure incurred on lunch.

8. The Chief Engineer is requested to take immediate steps for the preparation of the plans and estimates called for in paragraph 5 (*a*) above, and also to report what re-adjustments are possible in the sanctioned grants of the Public Works Department with a view to enable Government to pass final orders on the question of sanctioning the construction of a Hall designed to meet the requirements of the Mysore University and the Representative Assembly.

R. RANGA RAO,
Ex-officio *Secretary to Government, Representative Assembly, Legislative Council and Economic Conference.*

REVENUE SECRETARIAT.

Refunds and Remissions.

READ—

Subject No. 3 of the Representative Assembly of June 1925, in the matter of empowering Amildars to sanction refunds up to Rs. 50 of the amounts recovered in the sales held in the Revenue Department when they are set aside.

2. Correspondence ending with letter No. C. 1525—25-26, dated the 18th December 1925, from the Revenue Commissioner in Mysore, stating that the powers of refunds and remissions of the Sub-Division Officers and the Amildars may be enlarged and submitting proposals in this behalf.

ORDER No. R. 4314-6—L. R. 149-24-87, DATED 26TH FEBRUARY—6TH MARCH 1926.

The question of empowering Amildars to sanction the grant of refunds, within certain limits, so as to avoid delay, in obtaining refunds, is being pressed on the attention of Government by the Representative Assembly Members for some years past. In Government Order No. R. 1781-90—L. R. 320-20-78, dated the 16th October 1923, the Amildars were empowered to sanction refunds of land revenue overpaid up to Rs. 25, the Sub-Division Officers being authorised to exercise powers

up to Rs. 100. The Revenue Commissioner has now submitted the following proposals for delegating additional powers in regard to sanctioning refunds and remissions of Land Revenue to these two classes of officers, in the interests of the more efficient despatch of work.

(1) *Powers of the Sub-Division Officers.*—The powers of refund and writing off, now being exercised by the Deputy Commissioners, may also be exercised by the Sub-Division Officers, all doubtful cases being referred by the latter to the former.

(2) *Amildars and Deputy Amildars may be authorised.*—(i) To write off demands made in error (under Land Revenue and Cesses) and to sanction refunds under the same items, where it is clear that Government were not, in the first instance or have since ceased to be, entitled to such amounts, subject to a maximum limit of Rs. 50.

(ii) To sanction payment of refunds up to a limit of Rs. 500 if they are based upon an order, passed by a higher and competent authority and communicated to them, a copy of such order being attached to the formal order sanctioning refund.

(iii) Sanction to refunds in all cases should be accorded by local officers within three years of the date of credit of the amount as at present.

2. On a careful consideration of the representations made in the Representative Assembly, and the proposals submitted by the Revenue Commissioner in the matter of effecting further decentralization, Government are pleased to direct that the Sub-Division Officers and the Amildars including Deputy Amildars be vested with the following additional powers:—

(1) *Refunds.*—Amildars and Deputy Amildars as well as Sub-Division Officers are authorised to sanction refunds of sale amounts credited to the final head up to the limit of their powers of sanction in respect of such sales, provided (i) that such refunds should not be sanctioned before the expiry of the period prescribed for appeal against the cancellation of the sale; (ii) that all cases, in which there is any doubt, or the time limit of three years is exceeded, will be reported to the Deputy Commissioner for orders as heretofore.

(2) *Remissions.*—The Sub-Division Officers are empowered to write off Government dues, in respect of assessment on lands, acquired for public purposes under sanction of Government.

(3) As regards the grant of powers to Sub-Division Officers to write off demands in error and irrecoverable items of Land Revenue not exceeding Rs. 100, Government consider that no change in the rules is called for at present.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.